

Superintendent of Public Instruction

Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor surcharge, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: As appropriated.

Budget Unit: EDBD(170) State Department of Education

FY 03	\$5,042,030	FY 04	\$5,130,900	FY 05	\$5,232,400	FY 06	\$5,304,500	FY 07	\$5,423,133
--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------

Fund: Indirect Cost Recovery (0125-00)

Sources: The source of fund revenue is the collection of indirect cost on actual expenditures from federal grants (excluding capital outlay and trustee/benefit payments). The rate applied is negotiated and approved by the U.S. Department of Education annually.

Uses: The money in this account is used to cover the administrative costs of accounting/human resources in the Department, as well as to pay for goods and services that would benefit the agency as a whole that are not directly chargeable to any one program.

Budget Unit: EDBC(170) State Department of Education

FY 03	\$342,329	FY 04	\$390,880	FY 05	\$465,268	FY 06	\$567,698	FY 07	\$771,745
--------------	------------------	--------------	------------------	--------------	------------------	--------------	------------------	--------------	------------------

Fund: Economic Recovery Reserve (0150-01)

Sources: Moneys in the fund are from cigarette taxes (deposits made pursuant to section 63-2520, Idaho Code) and interest earnings from the investment of idle moneys in the fund. Although not specified in law, it also includes transfers from the general fund or other funds as approved by the legislature. (§67-3520)

Uses: The fund was created for the purpose of meeting general fund revenue shortfalls, meeting expenses incurred as the result of a major disaster declared by the governor, or for providing one-time tax relief payments to the citizens of Idaho. It has been used for 27th pay period in FY 2006, one-time replacement equipment costs, economic development projects, the Parks and Recreation "Experience Idaho" initiative, and other line-items as approved by the legislature. (§67-3520)

Budget Unit: EDBE(170) State Department of Education

FY 03	\$0	FY 04	\$0	FY 05	\$0	FY 06	\$93,600	FY 07	\$2,174
--------------	------------	--------------	------------	--------------	------------	--------------	-----------------	--------------	----------------

Fund: Bond Levy Equalization (0315-02)

Sources: As made available through appropriation (§33-906A). For the history of Bond Levy Equalization, thus far, funds have been appropriated from the School District Building Account (0315-03).

Uses: To subsidize the interest-cost portion of school bonds passed after September 15, 2002. Subsidies range from 10% to 100% of interest costs, depending on the relative wealth and economic vitality of each school district. (§33-906; §33-906B).

Budget Unit: EDPM (Cont) (170)

FY 03	\$0	FY 04	\$0	FY 05	\$0	FY 06	\$0	FY 07	\$6,595,309
--------------	------------	--------------	------------	--------------	------------	--------------	------------	--------------	--------------------

Fund: Driver's Training (0319-00)

Sources: The sources of fund revenue include the following: \$5.30 of each fee for a Class D driver's license, \$4.00 of each fee for ages 21 and under, \$1.33 of each fee charged for a one-year driver's license ages under 17-20, and \$2.60 of each fee for a Class D instruction permit, duplicate Class D license or permit, or Class D license extension (Idaho Code §49-306 (8)(g) & (i)), and \$25.00 for each driver training period (§49-307).

Uses: The money in this account is used to cover the state administrative cost of the driver training program and payments to school districts for reimbursement of driver education programs.

Budget Unit: EDBD(170) State Department of Education

FY 03	\$1,593,956	FY 04	\$1,484,976	FY 05	\$1,580,112	FY 06	\$1,682,723	FY 07	\$1,822,990
--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------

Budget Unit: EDBF (Cont) (170) Motorcycle Safety Program

FY 03	\$0	FY 04	\$0	FY 05	\$186	FY 06	\$2,254	FY 07	\$0
--------------	------------	--------------	------------	--------------	--------------	--------------	----------------	--------------	------------

Total Driver's Training Fund (0319-00)

FY 03	\$1,593,956	FY 04	\$1,484,976	FY 05	\$1,580,298	FY 06	\$1,684,977	FY 07	\$1,822,990
--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	--------------------

Fund: Motorcycle Safety Program (0319-01)

Sources: The Motorcycle Safety Program Fund is created under Idaho Code 33-4904. Revenue credited to the fund shall include one dollar (\$1.00) for each class A, B, C, or D driver's licenses issued (33-4904), a nine dollar (\$9.00) motorcycle registration fee (49-453), and an additional six dollars (\$6.00) for each motorcycle registration fee (49-453).

Portions of additional fees collected pursuant to Idaho Code 49-306 (8)(l) are to be deposited into the Motorcycle Safety Program Fund. Interest earned on money in the fund shall remain in the fund.

Uses: Chapter 49, Title 33, Idaho Code created a Motorcycle Safety Program to be established and administered by the Department of Education. Revenue in the fund, which is appropriated on a continual basis, is to be used for the administration and implementation of the motorcycle safety program, including reimbursement of entities which offer approved motorcycle rider training courses. This act became effective September 1, 1994.

Budget Unit: EDBF (Cont) (170) Motorcycle Safety Program

FY 03	\$373,197	FY 04	\$441,204	FY 05	\$367,641	FY 06	\$294	FY 07	\$0
--------------	------------------	--------------	------------------	--------------	------------------	--------------	--------------	--------------	------------

Fund: Public Instruction (0325-00)

Sources: Fund revenue is from fees assessed on school districts and other agencies participating in state-level training sessions, educational programs, and the surplus food commodity program.

A \$40 fingerprint registration fee is also collected.

This fund also receives auction proceeds from surplus property and General Equivalency Diploma (G.E.D.) fees.

Uses: Fund expenditures are for the costs of operating state-level training sessions and educational programs, and for storage, processing and distribution of food commodities. Additionally, the State Board of Education may use up to 33% of the collected fees to partially defray the cost of the office of certification (§33-1205).

Teaching certificate fees are used by the Professional Standards Commission for payment of reasonable expenses in performing duties and responsibilities and to partially defray the cost of the Office of Certification. Of the \$40 collected for the fingerprints program, \$6 runs the program in the agency, and \$34 is suspended in 0349 for DOLE.

In addition, auction proceeds are used for equipment-related costs and G.E.D. fee revenue is used to partially defray the cost of administering the G.E.D. program.

Budget Unit: EDBD(170) State Department of Education

FY 03	\$631,913	FY 04	\$802,281	FY 05	\$953,704	FY 06	\$949,492	FY 07	\$1,124,061
--------------	------------------	--------------	------------------	--------------	------------------	--------------	------------------	--------------	--------------------

Fund: Miscellaneous Revenue (0349-00)

Sources: There are two sources of revenue in this fund. The first is the \$34 portion of the fingerprinting revenue that is earmarked for the Department of Law Enforcement to process fingerprint cards. The second source of revenue is the Albertson Foundation grants.

Uses: The Department of Education transfers funds monthly to the Department of Law Enforcement based on the invoices of the number of fingerprinting cards they have processed. The Department of Education has no spending authority for these funds. Funds are suspended as they come in and transferred out based on the dollar amount of the invoice.

The current Albertson Foundation grants include the final expenditures of the technology initiative (\$28,000,000 for computer equipment, software and training, and \$325,000 for administration of the program), as well as the High Performance Schools initiative.

Budget Unit: EDBC(170) State Department of Education

FY 03	\$2,337,277	FY 04	\$5,663,560	FY 05	\$4,527,707	FY 06	\$944,785	FY 07	\$427,460
--------------	--------------------	--------------	--------------------	--------------	--------------------	--------------	------------------	--------------	------------------

Fund: Data Processing Services (0480-00)

Sources: This fund receives contributions from state agencies on the SDE network, in the form of service fees.

Uses: Moneys are used to pay costs of services for the SDE network. Revenues received from other agencies are part of a facilities management contract. The funds are used to offset costs incurred in the provisions of those services.

Budget Unit: EDBD(170) State Department of Education

FY 03	\$56,055	FY 04	\$88,746	FY 05	\$86,211	FY 06	\$26,939	FY 07	\$24,156
--------------	-----------------	--------------	-----------------	--------------	-----------------	--------------	-----------------	--------------	-----------------

Fund: Student Tuition Recovery (0492-01)

Sources: The post-secondary proprietary schools will contribute to a student tuition recovery fund based on a formula detailed in (§33-2408).

Uses: The fund is to assist in the recovery of tuition students had paid to a school that closes before the student receives the complete education program. Ten percent (10%) per fiscal year will be used for administration of the fund (§33-2408).

Budget Unit: EDBE(170) State Department of Education

FY 03	\$0	FY 04	\$0	FY 05	\$0	FY 06	\$0	FY 07	\$0
--------------	------------	--------------	------------	--------------	------------	--------------	------------	--------------	------------

Fund: Federal Grant (0348-00)

Sources: The primary sources of fund revenue are grants from federal agencies. However, the fund also receives grant and contract revenue from other state agencies, private foundations and corporations.

Uses: Fund expenditures are used to pay the direct and indirect costs of operating grant-related programs. Prior to FY 2004, the uses of this fund also included the distribution of federal funds to local school districts. This distribution is now housed in the Public Schools Support budget.

Budget Unit: EDBD(170) State Department of Education

FY 03	\$142,471,156	FY 04	\$6,840,152	FY 05	\$10,959,199	FY 06	\$9,412,795	FY 07	\$9,029,321
--------------	----------------------	--------------	--------------------	--------------	---------------------	--------------	--------------------	--------------	--------------------

Superintendent of Public Instruction Grand Total

FY 03	\$152,847,914	FY 04	\$20,842,700	FY 05	\$24,172,427	FY 06	\$18,985,080	FY 07	\$25,220,349
--------------	----------------------	--------------	---------------------	--------------	---------------------	--------------	---------------------	--------------	---------------------